



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB1410

Introduced 2/6/2013, by Sen. Thomas Cullerton

SYNOPSIS AS INTRODUCED:

70 ILCS 1205/4-4

from Ch. 105, par. 4-4

Amends the Park District Code. Permits the governing body to approve a supplemental appropriation ordinance, but only with respect to additional revenue that becomes available to the Park District or is estimated to be received by the Park District subsequent to the adoption of the annual appropriation ordinance for that fiscal year. Provides that publication, notice, and hearing requirements are not applicable to the supplemental ordinance and the budget document forming the basis of that ordinance. Effective immediately.

LRB098 04309 OMW 34336 b

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Park District Code is amended by changing
5 Section 4-4 as follows:

6 (70 ILCS 1205/4-4) (from Ch. 105, par. 4-4)

7 Sec. 4-4. Adoption of budget and passage of annual
8 appropriation ordinance required.

9 The governing body of each Park District shall, within or
10 before the first quarter of each fiscal year, adopt a combined
11 annual budget and appropriation ordinance, by which ordinance
12 the board may appropriate such sum or sums of money as may be
13 deemed necessary to defray all necessary expenses and
14 liabilities of such Park District, and in such annual budget
15 and appropriation ordinance shall specify the objects and
16 purposes for which such appropriations are made, and the amount
17 appropriated for each object or purpose.

18 The budget included in such ordinance shall contain a
19 statement of the cash on hand at the beginning of the fiscal
20 year, an estimate of the cash expected to be received during
21 such fiscal year from all sources, an estimate of the
22 expenditures contemplated for such fiscal year, and a statement
23 of the estimated cash expected to be on hand at the end of such

1 year. The estimate of taxes to be received may be based upon
2 the amount of actual cash receipts that may reasonably be
3 expected by the Park District during such fiscal year,
4 estimated from the experience of the Park District in prior
5 years and with due regard for other circumstances that may
6 substantially affect such receipts. However, nothing in this
7 Act shall be construed as requiring any Park District to change
8 or preventing any Park District from changing from a cash basis
9 of financing to a surplus or deficit basis of financing; or as
10 requiring any Park District to change or preventing any Park
11 District from changing its system of accounting.

12 The governing body of each Park District shall fix a fiscal
13 year therefor.

14 Such budget and appropriation ordinance shall be prepared
15 in tentative form by some person or persons designated by the
16 governing body, and in such tentative form shall be made
17 conveniently available to public inspection for at least 30
18 days prior to final action thereon. At least one public hearing
19 shall be held as to such budget and appropriation ordinance
20 prior to final action thereon, notice of which shall be given
21 by publication in a newspaper published in such Park District,
22 at least one week prior to the time of such hearing. If there
23 is no newspaper published in such Park District, notice of such
24 public hearing shall be given by posting notices thereof in 5
25 of the most public places in such Park District. It shall be
26 the duty of the secretary of such Park District to make such

1 tentative budget and appropriation ordinance available to
2 public inspection, and to arrange for such public hearing or
3 hearings. Except as hereinafter provided ~~otherwise provided by~~
4 ~~law~~, no further appropriations shall be made at any other time
5 within such fiscal year, provided that the board of such Park
6 District may from time to time make transfers between the
7 various items in any fund in such appropriation ordinance not
8 exceeding in the aggregate 10% of the total amount appropriated
9 in such fund by such ordinance, and may amend such budget and
10 appropriation ordinance from time to time by the same procedure
11 as is herein provided for the original adoption of a budget and
12 appropriation ordinance; provided that nothing in this Section
13 shall be construed to permit transfers between funds required
14 by law to be kept separate. However, during any fiscal year,
15 the governing body of any Park District may adopt a
16 supplemental appropriation ordinance subsequent to the
17 adoption of the annual appropriation ordinance for that fiscal
18 year in an amount not to exceed the aggregate of any additional
19 revenue available to the Park District or estimated to be
20 received by the Park District. The provisions of this Section
21 regarding publication, notice, and public hearing shall not
22 apply to the supplemental ordinance or to the budget document
23 forming the basis of the ordinance.

24 After the first 6 months of any fiscal year have elapsed
25 the board may by two-thirds vote transfer from any
26 appropriation item its anticipated unexpended funds to any

1 other item of appropriation, theretofore made, and the item to
2 which said transfer is made may be increased to the extent of
3 the amount so transferred.

4 The provisions of "The Illinois Municipal Budget Law",
5 approved July 12, 1937, as now or hereinafter amended, are not
6 applicable to Park Districts organized under this Act.

7 The failure of the governing body of any park district to
8 adopt an annual budget and appropriation ordinance, or to
9 comply in any respect with the provisions of this Section,
10 shall not affect the validity of any tax levy of any such park
11 district, otherwise in conformity with the law. The budget and
12 appropriation ordinance for any fiscal year is not intended or
13 required to be in support of or in relation to any tax levy
14 made during that fiscal year.

15 (Source: P.A. 78-1132.)

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.